



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, 2 जुलाई, 2007/11 भाषाढ़, 1929

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 14 जून, 2007

संख्या ई० एक्स० एन०-एफ० (6)-2/2004-पा० फा०.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का अधिनियम, 1955 (1955 का 15) की धारा 22 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, इस विभाग की अधिसूचना संख्या आर० 102-23/53, तारीख 5-4-1957 द्वारा अधिसूचित और तारीख 18 मई, 1957 को राजपत्र, हिमाचल प्रदेश (असाधारण) में प्रकाशित हिमाचल प्रदेश पैसेन्जर एण्ड गुड्स टैक्सेशन रूलज, 1957 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात्:—

1. संक्षिप्त नाम.—इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश पैसेन्जर एण्ड गुड्स टैक्सेशन (अमैडमेंट) रूलज, 2007 है।

2. नियम 9-D का संशोधन.—हिमाचल प्रदेश पैसेन्जर एण्ड गुड्स टैक्सेशन रूलज, 1957 के नियम 9-D के उप-नियम (1) में "a person" शब्दों के पश्चात किन्तु "selling or causing" शब्दों से पूर्व

“for the first time” शब्द अन्तःस्थापित किये जाएंगे और तत्पश्चात् निम्नलिखित परन्तुक जोड़े जाएंगे, अर्थात्:—

“Provided that the authorised person shall not collect any amount on account of tax subject to the condition that,—

- (a) the tax has been paid for a distance of two hundred and fifty kilometers at the time of first sale, despatch or authorization for despatch;
- (b) the distance covered as a result of such first sale, despatch or authorization for despatch is proved from the ‘tax invoice’ or ‘retail invoice’ or ‘cash memo’ in Form VAT-XVIII, form VAT-XIX and Form VAT-XX prescribed under the Himachal Pradesh Value Added Tax Rules, 2005; and
- (c) the total distance in the first sale, despatch or authorization for despatch and the subsequent sale, despatch or authorization for despatch taken together does not exceed two hundred and fifty kilometers :

Provided further that the authorized person shall collect the tax at the specified rates in all such cases in which the distance covered as a result of the first sale, despatch or authorization for despatch and the distance to be covered as a result of the second sale, despatch or authorization for despatch exceeds two hundred and fifty kilometers.”

आदेश द्वारा,

हस्ताक्षरित/-
प्रधान सचिव ।

[Authoritative English text of this Department Notification No. EXN-F (6) 2/2004-PF, dated the 14th June, 2007 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 14th June, 2007

No. EXN-F (6) 2/2004-PF.—In exercise of the powers conferred by section 22 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 notified *vide* this Department Notification No. R.102-23/53, dated 5-4-1957 and published in the Rajpatra, Himachal Pradesh (Extra-ordinary) dated 18th May, 1957, namely :—

1. *Short title.*—These rules may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 2007.

2. *Amendment of rule 9-D.*—In sub-rule (1) of rule 9-D of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957, after the words “a person” but before the words “selling or causing”, the words “for the first time” shall be inserted and thereafter the following provisos shall be added, namely :—

“Provided that the authorised person shall not collect any amount on account of tax subject to the condition that :—

- (a) the tax has been paid for a distance of two hundred and fifty kilometers at the time of first sale, despatch or authorization for despatch.

- (b) the distance covered as a result of such first sale, despatch or authorization for despatch is proved from the 'tax invoice' or 'retail invoice' or 'cash memo' in Form VAT-XVIII, Form VAT-XIX and Form VAT-XX prescribed under the Himachal Pradesh Value Added Tax Rules, 2005; and
- (c) the total distance in the first sale, despatch or authorization for despatch and the subsequent sale, despatch or authorization for despatch taken together does not exceed two hundred and fifty kilometers :

Provided further that the authorized person shall collect the tax at the specified rates in all such cases in which the distance covered as a result of the first sale, despatch or authorization for despatch and the distance to be covered as a result of the second sale, despatch or authorization for despatch exceeds two hundred and fifty kilometers."

By order,

Sd/-
Principal Secretary.

नियन्त्रक, मुद्रण तथा लेखन सामग्री, हिमाचल प्रदेश, शिमला-5 द्वारा मुद्रित तथा प्रकाशित